

State of South Dakota

NINETIETH SESSION LEGISLATIVE ASSEMBLY, 2015

276W0057

SENATE BILL NO. 5

Introduced by: Senators Peterson (Jim), Frerichs, and Sutton and Representatives Bartling and Cronin at the request of the Agricultural Land Assessment Implementation and Oversight Advisory Task Force

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the assessment and
2 taxation of real property.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That section 4 of chapter 40 of the 2009 Session Laws and section 3 of chapter
5 44 of the 2008 Session Laws be repealed.

6 Section 2. That § 10-6-31 be amended to read as follows:

7 10-6-31. For the purposes of taxation, all property is hereby classified into the following
8 classes:

9 (1) Agricultural property;

10 (2) Nonagricultural property; and

11 (3) Owner-occupied single-family dwellings; ~~and~~

12 ~~—(4)—Nonagricultural acreage property.~~

13 Agricultural property includes all property and land used exclusively for agricultural
14 purposes, both tilled and untilled, and the improvements on the land. However, agricultural



1 property does not include any normally occupied dwelling or automobile garage or portion of
2 a building used for that purpose by the occupant of such dwelling. Owner-occupied single-
3 family dwellings include all property classified pursuant to § 10-13-39 and nonagricultural
4 acreage property includes all property classified pursuant to § 10-6-33.14.

5 Nonagricultural property includes all other property not otherwise classified.

6 The director of equalization in listing and assessing all property to which this section applies
7 shall designate opposite each description the class to which the property belongs.